



ASSESSMENT CODE:

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Tax Year 2015
Montana Disabled Veteran Property Tax Relief Application (MDV)

15-6-211, MCA

_____ County

Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Phone Number(s) _____

Part I. General Information

Please return your signed and completed application, along with your income documentation, to your local Department of Revenue office. Your application must be postmarked or hand-delivered **by April 15, 2015**. Go to **revenue.mt.gov** and click on *Property Assessment*, then *Contact Us* for mailing addresses of our 56 local county Department of Revenue offices or call us toll free (866) 859-2254 (in Helena 444-6900).

If your application is approved, the property tax relief you receive will apply to your primary residence, including up to five acres of land. Please note that additional buildings and land may not qualify. Once we have processed your completed application, we will send you a letter informing you whether your application has been granted or denied, and describing your appeal rights.

Part II. Qualifying Criteria

Please complete the affidavit in Part III that applies to you, whether you are a disabled veteran or a surviving spouse of a disabled veteran. The form must be signed and returned with the appropriate documentation, or your application may be denied.

If you are required to file a Montana income tax return, you must include with your signed application a copy of your Montana income tax return and, if they were included in your tax filing, a copy of federal schedules C, D, E and F and Forms 4797 and 8829.

Even if you are filing an income tax extension, your signed application form must be received or postmarked by the April 15, 2015 deadline date. By checking the filing an income tax extension box in Part III, you have until October 25, 2015 to submit your income documentation to the local Department of Revenue office.

If you are not required to file a federal income tax return, you need to determine and provide evidence of what your federal adjusted gross income would have been had you been required to file. Use the Federal Adjusted Gross Income Calculation Worksheet included in Part VIII of this form for your calculations. Include copies of documentation that verifies all of your taxable and nontaxable income, such as Form W-2 and Form 1099, as well as social security, disability and/or veterans statements, etc. If you need a copy of your benefit statement for income documentation purposes, please contact your VA office.

If you are a disabled veteran, you need to submit a letter from the U.S. Department of Veterans Affairs indicating that you are currently rated 100% disabled, or are paid at the 100% disabled rate for a service-connected disability.

If you are applying as a surviving spouse, you need to submit a letter from the U.S. Department of Veterans Affairs indicating that your spouse was rated 100% disabled, or was paid at the 100% disabled rate for a service-connected disability at the time of his or her death, or that he or she died while on active duty or as a result of a service-connected disability.

If the disability rating is permanent and you have submitted a VA letter of eligibility in the past, please verify with your local Department of Revenue office that your letter is on file.

Part III. Affidavit of Montana Disabled Veteran

I affirm that I have been honorably discharged from active service in the armed forces, and I am currently rated 100% disabled or paid at the 100% disabled rate because of a service-connected disability. I also affirm that I own and occupy the property that I am asking to be exempted as my primary residence. My federal adjusted gross income is not more than \$48,626 if I am single or \$56,107 if I am married or filing as the head of a household.

My/our federal income tax filing status for 2014 is:

☐ Single ☐ Married ☐ Head of Household (see Part VI)

Federal Adjusted Gross Income \$ _____

Part IV. Affidavit of Surviving Spouse of Montana Disabled Veteran

I affirm that I am the surviving spouse of a veteran who was rated 100% disabled or paid at the 100% disabled rate as a result of a service-connected disability at the time of death, died while on active duty, or died as a result of a service-connected disability, and I have remained unmarried. I further affirm that I own and occupy the property that I am asking to be exempted as my primary residence, and my federal adjusted gross income as reported on my federal income tax return is not more than \$42,392.

My federal income tax filing status for 2014 is:

☐ Single ☐ Married ☐ Head of Household (see Part VI)

Federal Adjusted Gross Income \$ _____

Part V. Affirmation and Signature(s)

Under penalty of law, I affirm that the information that I have provided in this application form is true and correct.

This completed affirmation, including social security numbers must be returned with the appropriate income documentation or your application may be denied.

<u>Signature</u>	<u>Social Security Number</u>	<u>Income Documentation Provided</u>	<u>Filing an Income Tax Extension</u>
_____	____ - ____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
_____	____ - ____ - _____	<input type="checkbox"/>	<input type="checkbox"/>

Contact Phone number _____

Part VI. Head of Household Information (To be completed by the applicant if filing as head of household.)

<u>Name of Dependent</u>	<u>Social Security Number</u>
_____	____ - ____ - _____
_____	____ - ____ - _____
_____	____ - ____ - _____
_____	____ - ____ - _____

Part VII. Federal Adjusted Gross Income Calculation Worksheet

If you are not required to file a tax return, use this form to calculate your estimated federal adjusted gross income.

Income

\$ _____	Wages, salaries, tips, etc.
\$ _____	Taxable interest
\$ _____	Ordinary dividends
\$ _____	Alimony received
\$ _____	Business and/or farm income
\$ _____	Capital gain (or loss)
\$ _____	Other gain (or loss)
\$ _____	Taxable refunds, credits or offsets of state and local income taxes
\$ _____	Taxable amount of IRA distributions, pensions and annuities
\$ _____	Rental, royalties, partnerships, S corporations, trust income
\$ _____	Unemployment compensation
\$ _____	Taxable amount of social security benefits
	See www.irs.gov/publications/p915/ar02.htm for calculation guidelines.
\$ _____	Other income
\$ _____	Total income

Adjustments to Income

\$ _____	Educator expenses
\$ _____	Certain business expenses of reservist
\$ _____	Health savings account deduction
\$ _____	Moving expenses
\$ _____	One-half of self-employment tax
\$ _____	Self-employed SEP, SIMPLE, and qualified plans
\$ _____	Self-employed health insurance deduction
\$ _____	Penalty on early withdrawal of savings
\$ _____	Alimony paid
\$ _____	IRA deduction
\$ _____	Student loan interest deduction
\$ _____	Tuition and fees deduction
\$ _____	Domestic production activities deduction
\$ _____	Total adjustments

Subtract: \$ _____ - \$ _____ = \$ _____

Total Income

Total Adjustments

Federal Adjusted Gross Income Estimate

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900) or visit our website at revenue.mt.gov.

Part VIII. For Department Use Only

Geocode: _____

School District: _____

Assessment Code: _____

Current Letter of Disability: ☐ Yes ☐ NoVerification of Income: ☐ Yes ☐ NoGranted: ☐ Yes ☐ No

Applicants' Income			Percent Reduction	Class Codes		
Single	Multiple or Head of Household	Surviving Spouse		Land	Imp	Mob
\$ 0 - \$ 37,404	\$ 0 - \$ 44,885	\$ 0 - \$ 31,170	100	2140	3145	6245
\$ 37,405 - \$ 41,145	\$ 44,886 - \$ 48,626	\$ 31,171 - \$ 34,911	80	2141	3146	6246
\$ 41,146 - \$ 44,885	\$ 48,627 - \$ 52,366	\$ 34,912 - \$ 38,651	70	2142	3147	6247
\$ 44,886 - \$ 48,626	\$ 52,367 - \$ 56,107	\$ 38,652 - \$ 42,392	50	2143	3148	6248